

Wednesday, September 21, 2005

The Board met at its offices at 5901 Green Valley Circle, Culver City, at 9:30 a.m., with Mr. Chiang, Chair, Mr. Parrish, Vice Chair, Ms. Yee and Mr. Leonard present, Ms. Mandel present on behalf of Mr. Westly in accordance with Government Code section 7.9.

SALES AND USE TAX APPEALS HEARINGS

Bekker Carpet Finance Corporation, 219167 (AS)

10-1-92 to 8-19-02, \$88,884.42 Tax

For Petitioner: Marc Jacobs, Representative

For Sales and Use Tax Department: Randy Ferris, Tax Counsel

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Issue: Whether the forgiven debt amount noted in the purchase price should be deducted from the measure of taxpayer's successor liability.

Action: Upon motion of Ms. Mandel, seconded by Ms. Yee and unanimously carried, Mr. Chiang, Mr. Parrish, Ms. Yee, Mr. Leonard and Ms. Mandel voting yes, the Board ordered that the petition be submitted for decision.

S. J. Mobley, Inc., 244329 (ARH)

4-1-99 to 3-31-02, \$8,834.70 Tax

For Petitioner: Shirley Mobley, Taxpayer

For Sales and Use Tax Department: Carla Caruso, Tax Counsel

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Issues: Whether taxpayer made a taxable use of three certain vehicles.

Whether taxpayer received, and reasonably relied upon, erroneous written advice from the Board and is entitled to relief.

Action: Upon motion of Ms. Mandel, seconded by Mr. Leonard and unanimously carried, Mr. Chiang, Mr. Parrish, Ms. Yee, Mr. Leonard and Ms. Mandel voting yes, the Board ordered that the petition be submitted for decision.

Rimoun A. Nunez, 157736 (EA)

4-1-98 to 1-30-00, \$34,631.40 Tax, \$3,624.35 Negligence Penalty

For Petitioner: Robert K. Barnes, Representative

For Sales and Use Tax Department: Kevin Hanks, Hearing Representative

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Issues: Whether the evidence shows that the audited taxable purchase ratio of 84.14 percent, as recommended by the Appeals Division, remains excessive.

Whether the evidence shows that the audited markup related to taxable sales of 34.47 percent is excessive.

Whether the evidence supports reductions to the audited costs of taxable merchandise sold, for increases in ending inventory.

Whether the evidence indicates the 10 percent penalty for negligence is warranted.

Action: Upon motion of Ms. Mandel, seconded by Ms. Yee and unanimously carried, Mr. Chiang, Mr. Parrish, Ms. Yee, Mr. Leonard and Ms. Mandel voting yes, the Board ordered that the petition be submitted for decision.

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Farino Construction Services, Inc., 260216 (EAA)

10-1-00 to 9-30-03, \$74,833.69 Tax, \$9,156.97 Finality Penalty

For Petitioner:

Sal Giacinto, CPA

Richard A. Farino, Taxpayer

For Sales and Use Tax Department:

Randy Ferris, Tax Counsel

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Issues: Whether taxpayer is entitled to relief from the tax because it received, and reasonably relied upon, erroneous written advice from the Board.

Action: Upon motion of Mr. Parrish, seconded by Mr. Leonard and unanimously carried, Mr. Chiang, Mr. Parrish, Ms. Yee, Mr. Leonard and Ms. Mandel voting yes, the Board ordered that the measure be reduced by 50 percent, otherwise the petition be redetermined in accordance with the revised recommendation of the Appeals Division.

Direct Holding Corporation, 239618 (EH)

10-1-99 to 9-30-02, \$110,093.50 Tax

For Petitioner:

Robert V. Klems, Jr., CPA

For Sales and Use Tax Department:

Christine Bisauta, Tax Counsel

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Issues: Whether the management fees petitioner charged its affiliated corporations are part of the taxable gross receipts from the sale of insulation materials.

Whether petitioner collected sales tax reimbursement in excess of the amount of sales tax remitted to the Board.

Action: Upon motion of Ms. Mandel, seconded by Mr. Parrish and unanimously carried, Mr. Chiang, Mr. Parrish, Ms. Yee, Mr. Leonard and Ms. Mandel voting yes, the Board ordered that the credit invoice of \$8,896.89 be deleted from the tax and the remainder be submitted for decision.

Abdi Petroleum, Inc., 146401, 206398 (EH)

7-1-96 to 12-31-98, \$105,317.58 Tax, \$10,531.78 Negligence Penalty

1-1-00 to 6-30-01, \$62,886.43 Tax, \$6,288.66 Negligence Penalty

Mohammad Abdizadeh, 149822, 206399 (EH)

1-1-0 to 6-30-01, \$10,385.28 Tax, \$1,038.53 Negligence Penalty

7-1-98 to 12-31-98, \$76,170.42 Tax, \$7,617.05 Negligence Penalty

Mohammad Abdizadeh and William G. Morschauser, 206397 (EH)

1-1-99 to 11-10-01, \$55,058.80 Tax, \$5,308.31 Negligence and \$87.67 Failure to File Penalties

For Petitioner:

William G. Morschauser, Taxpayer

Min Stephen Cho, Attorney

For Sales and Use Tax Department:

Kevin Hanks, Hearing Representative

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Issues: Whether the Department correctly determined the amount of petitioner's underreported taxable sales for the audit periods.

Whether the Board's notices of determinations were timely mailed to petitioner.

Whether the negligence penalty assessed against petitioner should be sustained.

Whether the 10 percent penalty for failure to quarterly file returns for the second and third quarters of 2000 should be relieved.

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Action: Upon motion of Mr. Leonard, seconded by Mr. Parrish and unanimously carried, Mr. Chiang, Mr. Parrish, Ms. Yee, Mr. Leonard and Ms. Mandel voting yes, the Board ordered that the petition of *Mohammad Abdizadeh and William G. Morschauser, 206397*; be submitted for decision granting the petitioner 30 days to file supporting documents, the Department 30 days to respond, and the Appeals Division 30 days thereafter to review the petitioner's supporting documents, the Department's response and provide its recommendation to the Board.

Upon motion of Mr. Leonard, seconded by Mr. Parrish and unanimously carried, Mr. Chiang, Mr. Parrish, Ms. Yee, Mr. Leonard and Ms. Mandel voting yes, the Board ordered that the petitions of *Abdi Petroleum, Inc., 146401, 206398*; and, *Mohammad Abdizadeh, 149822, 206399*; be submitted for decision.

Western Web Printing, Inc., 184337 (GH)

3-1-98 to 9-30-01, \$13,830.53 Tax

For Petitioner:

David Schwartz, Taxpayer

Jesse Roth, Taxpayer

For Sales and Use Tax Department:

Randy Ferris, Tax Counsel

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Issue: Whether petitioner owes sales tax on sales of printing plates in those cases where it made nontaxable sales of printed matter.

Action: Upon motion of Ms. Mandel, seconded by Ms. Yee and unanimously carried, Mr. Chiang, Ms. Yee, Mr. Leonard and Ms. Mandel voting yes, Mr. Parrish absent, the Board ordered that the petition be submitted for decision.

The Board recessed at 11:50 a.m. and reconvened at 1:05 p.m. with Mr. Chiang, Mr. Parrish, Mr. Leonard, Ms. Yee and Ms. Mandel present.

Gordana Samardzic, 195296 (EAA)

4-1-98 to 12-31-01, \$24,591.59 Tax, \$00.00 Negligence Penalty

For Petitioner:

Chester A. Swart, Attorney

For Sales and Use Tax Department:

Kevin Hanks, Hearing Representative

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Issues: Whether petitioner's allegation that the audited understatement of taxable sales is excessive warrants further reduction in the measure of tax.

Whether the three-day test of sales is representative of business operations during earlier periods of the audit.

Whether petitioner is entitled to make a settlement offer under the circumstances of this case.

Action: Upon motion of Ms. Mandel, seconded by Ms. Yee and unanimously carried, Mr. Chiang, Mr. Parrish, Ms. Yee, Mr. Leonard and Ms. Mandel voting yes, the Board ordered that the petition be submitted for decision.

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Western States Wholesale, Inc., 106374 (EH)

1-1-97 to 12-31-99, \$19,536.28 Tax

For Petitioner: Randall Humphreys, Taxpayer

For Sales and Use Tax Department: Kevin Hanks, Hearing Representative

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Issue: Whether the "green patio" pallets petitioner purchased ex-tax and used to deliver product to customers are "nonreturnable containers" not subject to use tax.

Action: Upon motion of Ms. Mandel, seconded by Ms. Yee and unanimously carried, Mr. Chiang, Mr. Parrish, Ms. Yee, Mr. Leonard and Ms. Mandel voting yes, the Board ordered that the petition be submitted for decision.

El Camino Resources, Ltd., 198720 (AC)

1-1-95 to 12-31-97, \$181,519.00 Tax, \$00.00 Negligence Penalty

For Petitioner: Suzanne Beaudelaire, Representative

Sheri Law, Representative

For Sales and Use Tax Department: Kevin Hanks, Hearing Representative

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Issue: Whether additional adjustments are warranted to the audited overstatement of claimed nontaxable California leases with monthly payments equal to or less than \$100,000.

Action: Upon motion of Ms. Mandel, seconded by Ms. Yee and unanimously carried, Mr. Chiang, Mr. Parrish, Ms. Yee, Mr. Leonard and Ms. Mandel voting yes, the Board ordered that the petition be submitted for decision.

Ronald W. and Janet K. Chrislip, 235478 (UT)

7-17-00, \$4,766.25 Tax, \$00.00 Failure to File Penalty

For Petitioner: Ronald W. Chrislip, Taxpayer

For Sales and Use Tax Department: Carla Caruso, Tax Counsel

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Issue: Whether petitioners are liable for use tax on their purchase of a vessel.

Action: Upon motion of Ms. Mandel, seconded by Ms. Yee and unanimously carried, Mr. Chiang, Mr. Parrish, Ms. Yee, Mr. Leonard and Ms. Mandel voting yes, the Board ordered that the petition be submitted for decision.

Charles and Lucille Lewis, 202683 (UT)

6-19-01 to 12-31-01, \$6,175.87 Tax

For Petitioner: Charles Lewis, Taxpayer

For Sales and Use Tax Department: Sharon Jarvis, Tax Counsel

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Issue: Whether petitioners purchased the motor home for use in California.

Action: Upon motion of Ms. Mandel, seconded by Ms. Yee and unanimously carried, Mr. Chiang, Mr. Parrish, Ms. Yee, Mr. Leonard and Ms. Mandel voting yes, the Board ordered that the petition be submitted for decision.

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Qusro Masood Mohammad, 252953, 252955 (EA)

3-1-98 to 12-31-98, \$3,230.00 Tax, \$323.00 Failure to File Penalty

10-1-97 to 2-28-98, \$6,044.00 Tax, \$604.40 Failure to File Penalty

For Petitioner: Qusro M. Mohammad, Taxpayer

For Sales and Use Tax Department: Kevin Hanks, Hearing Representative

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Issues: Whether petitioner did not make any restaurant sales during the periods covered in the two determinations.

Whether relief from the penalty for failure to file returns is warranted.

Action: Upon motion of Ms. Mandel, seconded by Ms. Yee and unanimously carried, Mr. Chiang, Mr. Parrish, Ms. Yee, Mr. Leonard and Ms. Mandel voting yes, the Board ordered that the petition be submitted for decision.

The Board recessed at 2:45 p.m. and reconvened at 3:00 p.m. with Mr. Chiang, Mr. Parrish, Mr. Leonard, Ms. Yee and Ms. Mandel present.

Nader Khaloghly and Hamid Reza Hamidi, 218348 (EAB)

1-1-82 to 9-30-86, \$33,586.69 Claim for Refund

For Claimant: Mori Shariat, Enrolled Agent

Nader Khaloghly, Taxpayer

Mohamad Hamidi, Taxpayer

For Sales and Use Tax Department: Randy Ferris, Tax Counsel

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Issue: Whether claimants are entitled to refunds of payments related to the successor liability.

Action: Upon motion of Ms. Yee, seconded by Ms. Mandel and unanimously carried, Mr. Chiang, Mr. Parrish, Ms. Yee, Mr. Leonard and Ms. Mandel voting yes, the Board ordered that the claim be submitted for decision.

Adam Nutrition, Inc., 223365 (EH)

1-1-99 to 12-31-01, \$40,647.02 Tax

For Petitioner: Richard Blanton, Taxpayer

Edward Mahoney, CPA

For Sales and Use Tax Department: Sharon Jarvis, Tax Counsel

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Issue: Whether petitioner is entitled to relief from tax pursuant to Revenue and Taxation Code section 6596 because its failure to make timely payment was due to reasonable reliance on written advice from the Board.

Action: Upon motion of Mr. Chiang, seconded by Mr. Parrish and unanimously carried, Mr. Chiang, Mr. Parrish, Ms. Yee, Mr. Leonard and Ms. Mandel voting yes, the Board ordered that the petition be granted for tax year 2001 and redetermine the remainder as recommended by the Appeals Division.

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Team Post-Op, Inc., 235210, 249299 (EA)

10-1-99 to 6-30-02, \$1,007,411.00 Claim for Refund

4-1-03 to 6-30-03, \$1,279.73 Claim for Refund

For Claimant:

Patrick Leone, CPA

Kevin Johnson, Representative

For Sales and Use Tax Department:

Christine Bisauta, Tax Counsel

Contribution Disclosures pursuant to Government Code section 15626: No disqualifying contributions were disclosed.

Issue: Whether the pain control infusion pumps sold by claimant are medicines, the sales of which are exempt.

Action: Upon motion of Ms. Mandel, seconded by Ms. Yee and unanimously carried, Mr. Chiang, Mr. Parrish, Ms. Yee, Mr. Leonard and Ms. Mandel voting yes, the Board ordered that the claims be submitted for decision.

SPECIAL TAXES APPEALS HEARING

Smiland Paint Company, 89000960020, -30, -40, -50, -60, -70 (MT)

1-1-93 to 12-31-93, \$25,937.42 Fee

1-1-91 to 12-31-91, \$30,271.79 Fee, \$3,027.18 Penalty

1-1-92 to 12-31-92, \$48,135.09 Fee

1-1-94 to 12-31-94, \$31,234.01 Fee

1-1-95 to 12-31-95, \$36,003.06 Fee

1-1-96 to 12-31-96, \$33,727.62 Fee

For Petitioner:

Christopher G. Foster, Representative

For Property and Special Taxes Department:

Carolee Johnstone, Tax Counsel

For Department of Toxic Substances Control:

Timothy E. Ford, Senior Staff Counsel

Valerie Charlton, MD MPA

Contribution Disclosures pursuant to Government Code section 15626: None were disclosed.

Issues: Whether former Regulation 33020, which was in effect during the determination periods and subsequently revised, is valid.

Whether the recent revisions to Regulation 33020 are retroactive.

Action: Upon motion of Ms. Mandel, seconded by Mr. Chiang and unanimously carried, Mr. Chiang, Mr. Parrish, Ms. Yee, Mr. Leonard and Ms. Mandel voting yes, the Board ordered that the petition be submitted for decision.

PUBLIC HEARINGS

Business Taxpayers' Bill of Rights Hearings

Todd Gilman, Chief, Taxpayers' Rights and Equal Employment Opportunity Division, made introductory remarks regarding the Business Taxpayers' Bill of Rights Hearing.

Speakers:

Joan Armenta-Roberts, KPMG

Richard Dewberry, Bewley, Lassleben & Miller, LLP

David Farrar, Attorney

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Property Taxpayers' Bill of Rights Hearings

Todd Gilman, Chief, Taxpayers' Rights and Equal Employment Opportunity Division, made introductory remarks regarding the Property Taxpayers' Bill of Rights Hearing.

Speakers: Dawn Perry Man, President, Silktwist
David Farrar, Attorney

**FINAL ACTION ON SALES AND USE TAX APPEALS HEARINGS HELD
SEPTEMBER 21, 2005**

Western Web Printing, Inc., 184337 (GH)

Final Action: Upon motion of Ms. Mandel, seconded by Ms. Yee and unanimously carried, Mr. Chiang, Mr. Parrish, Ms. Yee, Mr. Leonard and Ms. Mandel voting yes, the Board ordered that the petition be redetermined as recommended by the Appeals Division.

S. J. Mobley, Inc., 244329 (ARH)

Final Action: Upon motion of Ms. Mandel, seconded by Ms. Yee and unanimously carried, Mr. Chiang, Mr. Parrish, Ms. Yee, Mr. Leonard and Ms. Mandel voting yes, the Board ordered that the petition be returned to the district for a reaudit to determine whether there were unclaimed, untaxable or exempt sales or improperly disallowed exempt sales.

Gordana Samardzic, 195296 (EAA)

Final Action: Ms. Yee moved that the petition be redetermined as recommended by the Appeals Division. The motion was seconded by Ms. Mandel. Mr. Leonard made a substitute motion that the amnesty penalty be deleted, otherwise redetermine as recommended by the Appeals Division. The substitute motion was seconded by Mr. Parrish but failed to carry, Mr. Parrish and Mr. Leonard voting yes, Mr. Chiang, Ms. Yee and Ms. Mandel voting no.

Upon motion of Ms. Yee, seconded by Ms. Mandel and duly carried, Mr. Chiang, Ms. Yee and Ms. Mandel voting yes, Mr. Leonard voting no, Mr. Parrish abstaining, the Board ordered that the petition be redetermined as recommended by the Appeals Division.

Western States Wholesale, Inc., 106374 (EH)

Final Action: Upon motion of Ms. Mandel, seconded by Ms. Yee and unanimously carried, Mr. Chiang, Mr. Parrish, Ms. Yee, Mr. Leonard and Ms. Mandel voting yes, the Board ordered that the petition be redetermined as recommended by the Appeals Division.

Rimoun A. Nunez, 157736 (EA)

Final Action: Ms. Mandel moved that the petition be redetermined as recommended by the Appeals Division. The motion was seconded by Mr. Chiang. Mr. Parrish made a substitute motion that the taxable measure be reduced by 20 percent. The substitute motion was seconded by Mr. Leonard but failed to carry, Mr. Parrish and Mr. Leonard voting yes, Mr. Chiang, Ms. Yee and Ms. Mandel voting no.

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Upon motion of Mr. Parrish, seconded by Mr. Leonard and unanimously carried, Mr. Chiang, Mr. Parrish, Ms. Yee, Mr. Leonard and Ms. Mandel voting yes, the Board ordered that the taxable measure be reduced by 5 percent, otherwise redetermine as recommended by the Appeals Division.

Direct Holding Corporation, 239618 (EH)

Final Action: Mr. Parrish moved that the remainder of the petition be redetermined as recommended by the Appeals Division. The motion was seconded by Ms. Mandel. Mr. Parrish withdrew his motion.

Ms. Yee moved that the remainder of the petition be redetermined as recommended by the Appeals Division and the amnesty penalty be maintained. The motion was seconded by Ms. Mandel but failed to carry, Ms. Yee and Ms. Mandel voting yes, Mr. Chiang, Mr. Parrish and Mr. Leonard voting no.

Upon motion of Ms. Mandel, seconded by Mr. Parrish and duly carried, Mr. Parrish, Ms. Yee and Ms. Mandel voting yes, Mr. Chiang and Mr. Leonard voting no, the Board ordered that the remainder of the petition be redetermined as recommended by the Appeals Division.

Mr. Leonard moved to abate the amnesty penalty. The motion was seconded by Mr. Parrish but failed to carry, Mr. Parrish and Mr. Leonard voting yes, Mr. Chiang, Ms. Yee and Ms. Mandel voting no.

Bekker Carpet Finance Corporation, 219167 (AS)

Final Action: Upon motion of Mr. Parrish, seconded by Ms. Yee and unanimously carried, Mr. Chiang, Mr. Parrish, Ms. Yee, Mr. Leonard and Ms. Mandel voting yes, the Board ordered that the predecessor penalties be removed, otherwise redetermine as recommended by the Appeals Division.

El Camino Resources, Ltd., 198720 (AC)

Final Action: Upon motion of Mr. Leonard, seconded by Mr. Parrish and unanimously carried, Mr. Chiang, Mr. Parrish, Ms. Yee, Mr. Leonard and Ms. Mandel voting yes, the Board ordered that the transactions in category XK be established on an actual basis, and that the petition otherwise be redetermined as recommended by the Appeals Division.

Abdi Petroleum, Inc., 146401, 206398 (EH)

Mohammad Abdizadeh, 149822, 206399 (EH)

Final Action: Upon motion of Ms. Mandel, seconded by Mr. Chiang and unanimously carried, Mr. Chiang, Mr. Parrish, Ms. Yee, Mr. Leonard and Ms. Mandel voting yes, the Board ordered that the petitions of *Abdi Petroleum, Inc.*, 146401, 206398; and, *Mohammad Abdizadeh*, 149822, 206399; be redetermined as recommended by the Appeals Division.

Ronald W. and Janet K. Chrislip, 235478 (UT)

Final Action: Mr. Leonard moved to abate the amnesty penalty, otherwise redetermine as recommended by the Appeals Division. The motion was seconded by Mr. Parrish but failed to carry, Mr. Parrish and Mr. Leonard voting yes, Mr. Chiang, Ms. Yee and Ms. Mandel voting no.

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Upon motion of Ms. Mandel, seconded by Ms. Yee and duly carried, Mr. Chiang, Ms. Yee and Ms. Mandel voting yes, Mr. Parrish and Mr. Leonard voting no, the Board ordered that the petition be redetermined as recommended by the Appeals Division.

Charles and Lucille Lewis, 202683 (UT)

Final Action: Ms. Yee moved that the petition be redetermined as recommended by the Appeals Division and have Offers in Compromise work with the taxpayer. The motion was seconded by Mr. Chiang but failed to carry, Mr. Chiang and Ms. Yee voting yes, Mr. Parrish, Mr. Leonard and Ms. Mandel voting no.

Mr. Parrish moved to reduce the taxable measure by 50 percent. The motion was seconded by Mr. Leonard but failed to carry, Mr. Parrish and Mr. Leonard voting yes, Mr. Chiang, Ms. Yee and Ms. Mandel voting no.

Upon motion of Mr. Leonard, seconded by Mr. Parrish and unanimously carried, Mr. Chiang, Mr. Parrish, Mr. Leonard and Ms. Mandel voting yes, Ms. Yee abstaining, the Board ordered that the amnesty penalty be abated, otherwise redetermine as recommended by the Appeals Division. The Board directed staff to offer petitioner a payment plan and to inform the petitioner of the Offer in Compromise Program.

Qusro Masood Mohammad, 252953, 252955 (EA)

Final Action: Upon motion of Ms. Mandel, seconded by Ms. Yee and unanimously carried, Mr. Chiang, Mr. Parrish, Ms. Yee, Mr. Leonard and Ms. Mandel voting yes, the Board ordered that the petition be redetermined as recommended by the Appeals Division.

Nader Khaloghly and Hamid Reza Hamidi, 218348 (EAB)

Final Action: Ms. Yee moved that the petition be redetermined as recommended by the Appeals Division. The motion was seconded by Ms. Mandel but no vote was taken.

Upon motion of Leonard, seconded by Mr. Parrish and unanimously carried, Mr. Chiang, Mr. Parrish, Ms. Yee, Mr. Leonard and Ms. Mandel voting yes, the Board ordered that the claim be denied as recommended by the Appeals Division but exhaust all efforts to collect from the predecessor first.

Team Post-Op, Inc., 235210, 249299 (EA)

Final Action: Upon motion of Mr. Parrish, seconded by Ms. Yee and unanimously carried, Mr. Chiang, Mr. Parrish, Ms. Yee, Mr. Leonard and Ms. Mandel voting yes, the Board ordered that the claims be granted.

FINAL ACTION ON SPECIAL TAXES APPEALS HEARING HELD SEPTEMBER 21, 2005

Smiland Paint Company, 89000960020, -30, -40, -50, -60, -70 (MT)

Final Action: Upon motion of Ms. Yee, seconded by Mr. Parrish and duly carried, Mr. Chiang, Ms. Yee and Ms. Mandel voting yes, Mr. Leonard voting no, Mr. Parrish abstaining, the Board ordered that the petition be redetermined as recommended by the Appeals Division.

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The Board adjourned at 5:30 p.m. in memory of Simon Wiesenthal, who made it his life's work to bring Nazi criminals to justice, and Edward Cortez, former Mayor of Pomona, California.

The foregoing minutes are adopted by the Board on February 1, 2006.

Note: The following cases were removed from the calendar prior to the meeting: *David Albert Monical, 249298; Cindy Hyunjong Lee, 220455; Autohaus West, LLC, 250370; Perfect PC Technologies, Inc., 258181; RGO Imports, Inc., 119173; Ralph and Carol Ossko, 135303; AKH Company, Inc., 219583; Starwood Hotels/Resort Worldwide, Inc., 250678; Starwood Hotels/Resort Worldwide, Inc., 250677; SLC Operating Limited Partnership, 250675; SLC San Diego, LLC, 250468; and, Fine Line Paint Corporation, 57775, 89000960220, -30.*